



Annual Budget Report

TOTAL REVENUES \$10,229,394.00 **TOTAL EXPENDITURES** \$10,229,394.00
(ALL FUNDS) (ALL FUNDS)

CERTIFICATION FOR THE YEAR 20 25

To the Secretary of Community and Economic Development
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania

I hereby certify that the Annual Budget was enacted by

Ordinance No. _____

Resolution No. _____

A Motion

of the Borough of WEST PHOSTON
City, Borough, Township
Home Rule Municipality

In the County of Luzerne on the 18th day of DECEMBER A.D. 20 24.

City Clerk
Borough Secretary
Township Secretary
Municipal Clerk/Secretary



(Municipal Seal)

One copy to be filed with

Department of Community and Economic Development
Governor's Center for Local Government Services
325 Forum Building
Harrisburg, Pennsylvania 17120-0025

West Pittston Borough
Profit & Loss Budget Overview
January through December 2025

Jan - Dec 25

Ordinary Income/Expense	
Income	
Local Taxation	
301.10 Real Estate Taxes	786,000.00
301.10 Assessed Debt	80,500.00
301.40 Real Estate-Delinquent	75,000.00
310.00 Per Capita Tax	9,500.00
310.03 Per Capita Tax-Delinquen	4,000.00
310.10 Real Estate Transfer Tax	62,000.00
310.20 Earned Income Tax	635,000.00
310.50 LST	45,000.00
Total Local Taxation	1,697,000.00
330.00 Fines - County	1,200.00
331.10 Fines - Magistrate	4,500.00
331.13 Fines - State	2,500.00
331.14 Parking/Sweeping	0.00
359.00 Funds in Lieu of Taxes	11,000.00
361.33 Zoning Permits	800.00
361.34 Zoning Hearings	1,200.00
361.54 Sale of Zoning Ordinance	0.00
362.11 Accident Reports	0.00
362.15 Finger Printing	0.00
362.40 UCC Permits	20,000.00
Grants Received	
354.125 PEMA	1,500,000.00
351.14 DCED-ARPA FUNDING	262,722.35
351.15 CFA-H20	2,000,000.00
354.03 LSA - STREET IMPROVEMEN	75,000.00
354.03 CFA -MULTIMODAL TRANSP	100,000.00
354.04 CFA MULTIMODAL	200,000.00
354.06 HUMAN SERVICES (OPIOIDS)	16,946.65
354.07 LSA - LEVEE	100,000.00
354.13 LSA MUNICIPAL BLDG IMPRO	115,000.00
354.14 LSA MUNICIPAL BLDG IMPRO	150,000.00
354.15 LSA - LEVEE	400,000.00
354.16 LSA - LIBRARY	150,000.00
354.17 LSA - WARP	250,000.00
354.20 LUZERNE COUNTY ARPA	2,000,000.00
355.07 Fire Relief	23,800.00
357.03 OCD - Grant	197,500.00
357.99 OCD - Demolition	15,000.00
357.95 WWSA -STORMWATER	13,500.00
357.99 WWSA-SEWER PROJECTS	25,000.00
Total Grants Received	7,594,469.00

West Pittston Borough
Profit & Loss Budget Overview
January through December 2025

	Jan - Dec 25
Licenses & Permits	
320.00 Amusement	2,500.00
321.80 Comcast Cable TV	65,000.00
321.81 Astound Cable TV	10,000.00
	77,500.00
Total Licenses & Permits	77,500.00
355.02 Liquid Fuels Transfer In	119,000.00
355.01 Public Utility Tax	1,500.00
355.02 Liquid Fuels Tax	2,500.00
355.04 Liquor Control	1,000.00
355.05 Non Uniform Pension Fund	47,500.00
358.30 Contract - PW's Services	925.00
Rents Received	
342.20 District Magistrate	10,500.00
342.20 WVSA	22,800.00
	33,300.00
Total Rents Received	33,300.00
322.50 Street Cuts	1,000.00
389.00 Miscellaneous Income	2,500.00
	9,619,394.00
Total Income	9,619,394.00
Gross Profit	9,619,394.00
Expense	
Wages and Salaries	
Payroll 100 - Elected Officials	
400.00 Council	12,000.00
401.00 Mayor	3,000.00
403.00 Tax Collector	7,800.00
	22,800.00
Total Payroll 100 - Elected Officials	22,800.00
Payroll 200 Appointed Official	
404.00 Solicitor	11,000.00
413.00 Zoning Officer	0.00
413.00 Zoning Solicitor	5,000.00
	16,000.00
Total Payroll 200 Appointed Official	16,000.00
Payroll 250- Municipal Staff	
401.00 Borough Manager	57,000.00
405.00 Admin. Clerk/Bookkeeper	40,500.00
405.00 Admin. Clerks	43,000.00
405.00 Borough Secretary	6,000.00
406.00 Borough Treasurer	3,500.00
	150,000.00
Total Payroll 250- Municipal Staff	150,000.00

West Pittston Borough
Profit & Loss Budget Overview
January through December 2025

	Jan - Dec 25
Payroll 400 - Public Works	
430.00 Supervisor Salary	56,000.00
430.05 Foreman	47,000.00
430.10 CDL Driver/Labore(20.00)	41,600.00
430.20 CDL Driver/Labore(20.00)	41,000.00
430.30 CDL Driver/Labore(20.00)	41,000.00
430.50 PT Driver/Laborer(15.00)	23,400.00
430.70 Department Overtime	18,046.00
Total Payroll 400 - Public Works	268,046.00
Payroll 450 - Fire Dept	
411.15 PT Drivers (15.00)	31,200.00
Total Payroll 450 - Fire Dept	31,200.00
Total Wages and Salaries	488,046.00
Administrative Operations	
402.00 Payroll Service	3,505.00
402.31 Accounting / Auditing	17,000.00
404.00 Fees - Legal	30,000.00
406.00 Office Equipment	4,500.00
406.00 Office Expense	5,000.00
406.00 Postage	2,000.00
408.00 Fees - Engineering	10,000.00
410.00 Seminars & Training	4,000.00
413.00 Fees - Code Enforcement	14,000.00
413.00 Fees-DCED/Code Inspec.	500.00
413..10 Code Enforce / Zoning	75,000.00
430.00 Advertising	20,000.00
430.00 Association Dues	11,000.00
430.00 Copier/Postage Met Lease	3,600.00
430.00 Computers Maint. Agree.	6,000.00
Total Administrative Operations	206,105.00
Fire Department	
409.00 Telecom	1,600.00
411.00 Electric	8,000.00
411.00 Fire Relief	23,800.00
411.00 Hose Co. # 1 Donation	6,350.00
411.00 Hydrant Rental	20,850.00
411.00 Natural Gas	5,000.00
411.00 Operational Expense	2,000.00
411.37 Building Repairs	4,500.00
411.00 Sanitary	650.00
411.00 Water	500.00
Total Fire Department	73,250.00
Health	
420.00 Health Expenses	100.00
Total Health	100.00

West Pittston Borough
Profit & Loss Budget Overview
January through December 2025

	Jan - Dec 25
Insurance	
481.10 Social Security 6.20 %	29,215.00
481.20 Medicare 1.45 %	6,800.00
481.30 Unemployment Comp.	3,100.00
484.00 Workman's Comp.	71,100.00
486.00 Commercial Insurance	64,805.00
486.60 Fidelity/Surety Bonds	1,200.00
487.00 Health Insurance	
Geisinger Health	103,000.00
United Concordia Dental	3,500.00
Optivision Eye	1,000.00
Total 487.00 Health Insurance	107,500.00
487.00 Life Insurance	2,500.00
487.00 Health/Life Ins. Co-Pays	-6,000.00
Total Insurance	280,220.00
Municipal Building	
409.00 Grounds Maintenance	18,000.00
409.00 Main. Contract/HVAC	5,000.00
409.00 Main Contract - Cleaning	9,500.00
409.00 Janitorial Supplies	5,000.00
409.00 First Aid Supplies	850.00
409.37 Building Repairs	5,000.00
409.00 Electrical Expense	19,000.00
409.00 Natural Gas	8,000.00
409.00 Sanitary	1,000.00
409.00 Telecommunications	9,000.00
409.00 Water	1,250.00
Total Municipal Building	81,600.00
Public Safety	
410.00 Regional Police	474,500.00
415.00 CODERED	4,760.00
415.10 EMA SERVICES-RIVER GAUGE	2,234.00
Total Public Safety	481,494.00
Public Service	
414.00 School Crossing Guards	3,410.00
433.00 Traffic Lights	6,500.00
433.00 Traffic Signal Main.	5,000.00
434.00 Street Lights	73,800.00
442.00 Bridge Pannel	2,100.00
Total Public Service	90,810.00

West Pittston Borough
Profit & Loss Budget Overview
January through December 2025

	Jan - Dec 25
Public Works	
409.00 Building Repairs & Maint	7,500.00
409.00 Telecom	2,000.00
409.00 Janitorial Supplies	2,800.00
426.00 Recycling Expenses	0.00
426.10 Yard Waste Expense	14,500.00
427.00 Landfill	2,500.00
430.00 Clothing Allowance	2,000.00
430.05 Uniforms	3,500.00
430.00 First Aid Supplies	1,000.00
430.00 Contracted Services	10,000.00
430.00 Electric	6,000.00
430.00 Fuel Expense	14,000.00
430.00 Natural Gas	8,500.00
430.00 Operational Supplies	10,000.00
430.00 Road Signs	7,000.00
430.00 Sanitary	1,200.00
430.00 Water	600.00
430.00 Truck Lease/Purchase	0.00
430.75 Minor Mach/Equipt	20,000.00
437.00 Vehicle/Equip. Maint	18,000.00
438.00 Road Material	25,000.00
446.00 Storm Water Management	3,200.00
Total Public Works	159,300.00
Culture & Recreation	
454.00 Parks	7,500.00
455.00 Shade Tree Commission	3,000.00
456.00 Library	5,000.00
Total Culture & Recreation	15,500.00
Capital Imp. Debt Service	
471.00 Principal	85,000.00
472.00 Interest	28,500.00
Total Capital Imp. Debt Service	113,500.00
TAN Payable	
471.60 TAN Principal	0.00
472.60 TAN Interest	0.00
Total TAN Payable	0.00
Investment Expense	
483.00 Non Uniform Pension	138,400.00
Total Investment Expense	138,400.00
Tax Collection	
403.00 Tax Forms & Supplies	2,700.00
403.00 Berkheimer Collect Exp	18,500.00
Total Tax Collection	21,200.00

West Pittston Borough
Profit & Loss Budget Overview
January through December 2025

	Jan - Dec 25
Special Projects	
409.05 LSA -MUNICIPAL BLDG IMPR	115,000.00
409.10 LSA - MUNICIPAL BLDG IMPR	150,000.00
423.00 HEALTH SERVICES(OPIOIDS)	16,946.65
429.00 WWSA-SEWER PROJECTS	25,000.00
435.00 CFA - MULTIMODAL	100,000.00
435.05 CFA - MULTIMODAL	100,000.00
438.00 LSA - STREET IMPROVEMEN	75,000.00
446.00 WWSA-STORMWATER	13,500.00
446.10 PEMA	1,500,000.00
446.15 LSA - LEVEE	400,000.00
446.20 LSA - LEVEE	100,000.00
465.00 DCED-ARPA FUNDING	262,722.35
465.05 CFA-H2O	2,000,000.00
465.10 LUZERNE COUNTY ARPA	2,000,000.00
468.00 OCD - Demolition	15,000.00
468.00 OCD - Grant	197,500.00
468.05 LSA - LIBRARY	150,000.00
468.10 LSA - WARP	250,000.00
Total Special Projects	7,470,669.00
489.00 Miscellaneous Expense	5,000.00
489.10 Bank Charges-Fees	200.00
Total Expense	9,625,394.00
Net Ordinary Income	-6,000.00
Other Income/Expense	
Other Income	
279.99 Unreserved Fund Balance	2,000,000.00
Total Other Income	2,000,000.00
Net Other Income	2,000,000.00
Net Income	1,994,000.00

**WEST PITTSTON BOROUGH
SEWER MAINTENANCE FUND BUDGET - 2025**

	<u>REVENUES</u>		<u>EXPENSES</u>
Sewer Fees	604,000.00		0.00
			0.00
	0.00	PennVest	547,790.00
Interest Earnings	0.00	WVSA Billing/Collection	45,500.00
		Maint / Repairs	5,710.00
		Engineering	2,500.00
		Legal Fees/Auditing	2,500.00
TOTAL REVENUES	604,000.00	TOTAL EXPENSES	604,000.00
		FUND BALANCE	682,288.68